


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September 5, 2007

VIA E-FILING AND HAND DELIVERY

Honorable Joseph J. Farnan, Jr., U.S.D.J.
United States District Court
District of Delaware
J. Caleb Boggs Federal Building
844 N. King Street, Room 4124
Wilmington, DE 19801

**RE: Charles A. Stanziale, Jr., Chapter 7 Trustee of Student
Finance Corporation vs. Pepper Hamilton LLP, et al.
Civil Action No. 04-1551 (JJF)**

Dear Judge Farnan:

I write in brief response¹ to Mr. Sudell's letter to the Court that was filed under seal last evening on behalf of Pepper Hamilton and W. Roderick Gagne, in his capacity as an attorney with Pepper Hamilton. In the letter, Mr. Sudell mentions that a hearing on the Chapter 7 Trustee Charles A. Stanziale's Motion to Approve a Settlement with McGladrey & Pullen, LLP, Freed Maxick & Battaglia CPAs PC, Freed Maxick Sachs & Murphy, P.C., and Michael Aquino (the "Motion") is scheduled for September 13, 2007 before the Honorable Kevin A. Carey in the United States Bankruptcy Court for the District of Delaware. As evidenced by the Renotice of Hearing and Motion filed and served by the Chapter 7 Trustee yesterday and attached hereto as Exhibit A, the hearing on the Motion has been rescheduled for September 27, 2007.

Respectfully submitted,



Charlene D. Davis

CDD/tlw

cc: All Counsel of on the Attached Service List

¹ The sole purpose of this letter is to quickly correct an inaccuracy, not to address other issues in Mr. Sudell's letter. The Chapter 7 Trustee reserves his right to respond to them in due course.